

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

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In the Matter of:

JOHNSON COUNTY GAS COMPANY,)	
INC., VAN LEAR, KENTUCKY 41265)	
APPLICATION FOR AUTHORITY TO)	CASE NO. 8235
ADJUST RATES ON AN EMERGENCY)	
BASIS)	

O R D E R

IT IS ORDERED that the Johnson County Gas Company, Inc., shall file an original and five copies of the following information with the Commission, with a copy to the Attorney General's Division of Consumer Intervention, by June 15, 1981:

(1) After examining the application of the Applicant, the Commission assumes that the 12 months ended December 31, 1980, will be used as the test period for consideration of an increase in rates. Therefore, Applicant will be required to complete the schedule entitled Comparative Income Statement. The statement requires that Applicant show actual revenues and expenses, pro forma adjustments, adjusted revenues and expenses and detailed explanation of all adjustments. The accounting staff of the Commission set up the statement and is enclosing same.

(2) Gas Purchases - \$261,245.91

Please supply the MCF and dollar amount pertaining thereto, by month, for the test period relative to gas purchases and gas sales. Please supply this information for each gas supplier.

(3) Salaries and Wages - \$61,700

Please submit a detailed analysis of this account in furnishing the following information:

- (a) Name of employee
- (b) Job function
- (c) Annual Salary
- (d) How the above information relates to the following categories on the comparative income statement: distribution supervision, mains and service labor, meter reading labor, accounting and collecting labor, and administrative and general salaries.

(4) Maintenance of Lines - \$8,964.10

Please submit a copy of invoices concerning this account, or as an alternative, a recapitulation showing name of vendor, item purchased or service, and purpose.

(5) Outside Services Employed - \$19,578.90

Please give a detailed analysis of this account as to whom paid and the service performed for the company. If any portion of these expenses is related to the preparation of this rate case, please so note.

(6) Property Insurance - \$7,307.15

Please submit an analysis of your insurance coverage as far as type and the period of the premium (one year, two, etc.).

(7) Office Supplies and Expenses - \$7,057.19

Please submit a detailed analysis of this account listing all expenditures over \$25.00.

(8) Injuries and Damages - \$4,000

Please submit an explanation as to the purpose of this expenditure.

(9) Transportation Expenses - \$11,284.15

Please submit an analysis of transportation cost in the following categories:

- (a) Type of vehicle
- (b) Who regularly uses the vehicle
- (c) Method of assigning all cost pertaining to this account.
- (d) Detailed analysis of the test period cost of \$11,284.15.

(10) Forgiveness of Debt - \$50,700

Please give the details pertinent to this transaction.

(11) Officers Life Insurance - \$1,109.04

Is the gas company the beneficiary in this life insurance policy?

(12) Furnish a billing analysis for the test period normalizing to the latest PGA rates in Case Number 7059 and also the proposed rates.

(13) Please furnish current FERC gas tariffs relative to Kentucky West Virginia Gas Company and Columbia Gas Transmission Corporation.

Done at Frankfort, Kentucky, this 2nd day of June, 1981.
PUBLIC SERVICE COMMISSION

Martin M. Volk
For the Commission

ATTEST:

Secretary